

offerings, interests in limited partnership oil drilling and operations programs in Kentucky” and on that basis denies them. Fox further lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 1 as it speaks to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and on that basis denies it. To the extent that Paragraph 1 references any communications, documents or other material, Fox responds that he did not direct the gathering of information for, or the review, revision and/or creation of such communications, documents or other material and therefore Fox lacks sufficient knowledge or information to form a belief about the truth of those allegations, and on that basis denies them. To the extent that such information exists in written form, Fox responds that such information speaks for itself and, on that basis, Fox denies the allegations of the remainder of Paragraph 1.

2. Fox denies the allegations of Paragraph 2 as phrased and specifically, but not limited to, the Commission’s allegation that Fox “played key roles in the fraudulent scheme by, among other things, adding an aura of legitimacy to Lewis's operations.” Fox admits that he performed bookkeeping and tax related services for several limited partnerships, but Fox denies the remainder of Paragraph 2 to the extent that it relates to allegations of Fox’s conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 2 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and on that basis denies it.

3. Fox denies the allegation of Paragraph 3 that “Fox misleadingly categorized [undisclosed sales commission through hidden entities] in the books and records.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 3 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons

other than himself, and information relating to other Defendants, and on that basis denies it.

4. Fox denies the allegations of Paragraph 4 that “Fox violated the antifraud provisions of the federal securities laws, specifically Section 17(a) of the Securities Act of 1933 (the "Securities Act") and Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Rule 10b-5 thereunder. Also, Defendant Fox aided and abetted AmeraTex's, Lewis Oil Corp.'s, Lewis's, and Fort's antifraud violations.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 4 as it relates to actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

5. Paragraph 5 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-5 herein by reference.

II. JURISDICTION AND VENUE

6. Defendant Fox denies the allegations of Paragraph 6 to the extent that the Commission alleges that Fox “offered and sold purported limited partnership interests, joint venture interests, and fractional undivided interests in oil and gas, all of which are securities, either because they are defined as securities under Section 2(a)(1) of the Securities Act [15 U.S.C. § 77b(a)(1)] and Section 3(a)(10) of the Exchange Act [15 U.S.C. § 78c(a)(10)] or because they are investment contracts, which are defined as securities.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 6 as it relates to the conduct of, and information relating to other Defendants, and on that basis denies it.

7. Paragraph 7 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-7 herein by reference.

8. Fox denies the allegations of Paragraph 8 to the extent that the Commission purports that Fox “directly or indirectly made use of the means or instrumentalities of commerce

and/or the mails in connection with the transactions described [in the Complaint].” The remainder of Paragraph 8 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-8 herein by reference.

III. DEFENDANTS

9. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 9, and on that basis denies them.

10. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 10, and on that basis denies them.

11. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 11, and on that basis denies them.

12. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 12, and on that basis denies them.

13. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 13, and on that basis denies them.

14. Fox denies the allegations of Paragraph 14 as phrased and specifically that the Commissions allegations that “Fox served as an accountant to AmeraTex and Lewis Oil Corp.” Fox admits that he performed bookkeeping services for AmeraTex and bookkeeping and tax related services for Lewis Oil Corp. Fox admits to the remainder of the allegations of Paragraph 14.

15. Fox lacks sufficient knowledge or information to form a belief about the truth of the allegations of Paragraph 15, and on that basis denies them.

IV. FACTS

16. Fox lacks sufficient knowledge or information to form a belief about the truth of

Paragraph 16 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. Fox also denies the chart contained in Paragraph 16 to the extent that it purports to implicate any conduct of Fox.

17. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 17 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

18. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 18 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

19. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 19 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

20. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 20 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

21. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 21 as it relates to information relating to other Defendants, and on that basis denies it.

22. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 22 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

23. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 23 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons

other than himself, and information relating to other Defendants, and on that basis denies it.

24. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 24 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

25. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 25 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and on that basis denies it.

26. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 26 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

27. Fox denies the allegations of the first sentence of Paragraph 27 as phrased. Fox admits the remainder of Paragraph 27.

28. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 28 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

29. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 29 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

30. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 30 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

31. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 31 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons

other than himself, and information relating to other Defendants, and on that basis denies it.

32. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 32 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

33. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 33 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. To the extent that the referenced PPMs exist in written form, Fox responds that such information speaks for itself and, on that basis, Fox denies the allegations of the remainder of Paragraph 33.

34. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 34 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

35. Fox denies the allegations of Paragraph 35 to the extent that the Commission purports that “Fox knew that AmeraTex comingled investor funds and made undisclosed loans” and that “Fox received monies directly from some of the partnership entities and from other entities for which [he] did not work and from which [he] [was] not entitled to any payments.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 35 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

36. Fox denies the allegations of Paragraph 36 to the extent that the Commission purports that “Fox misleadingly booked [] payments as consulting fees or lease operating expenses in the books of the partnership and MGP.” Fox lacks sufficient knowledge or

information to form a belief about the truth of the remainder of Paragraph 36 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

37. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 37 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. To the extent that the information referenced in the chart included in Paragraph 37 exists in written form, Fox responds that such information speaks for itself and, on that basis, Fox denies the allegations of the remainder of Paragraph 37.

38. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 38 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

39. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 39 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

40. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 40 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

41. Fox lacks sufficient knowledge or information to form a belief about the truth of the first three sentences of Paragraph 41 as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. Fox further denies the remainder of the allegations in Paragraph 41 that “Fox knew Lewis regularly described him as his CPA to investors, yet never

corrected Lewis or advised investors that he was not a CPA.”

42. Fox admits to the allegations of the first sentence of paragraph 42. Fox denies the remainder of Paragraph 42 as phrased. Fox admits that Defendant Lewis directed the provision of his bookkeeping and tax related services for AmeraTex and other related entities. Fox also admits that he prepared K-1 statements at the direction and subject to the review and revision of Defendant Lewis and others including Defendant Lewis and/or AmeraTex’s attorney Gary Holloway. Fox denies the allegation that he “sent K-1 statements to investors each year from 2013 to 2016 for at least eight partnerships which misstated and over-reported the financial health of the partnerships and the true status of the investors’ investment positions.”

43. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 43, and on that basis denies it. Fox further denies that he sent any information to investors as purported by the Commission via the allegations of Paragraph 43. Fox further denies that he utilized any information other than those provided to him by Defendant Lewis in preparing K-1 statements to the extent that Paragraph 43 purports that Fox gathered or created data utilized in such statements.

44. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 44, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. Fox further denies that he sent any information to investors as purported by the Commission via the allegations of Paragraph 44. Fox further denies the Commission’s characterization of the K-1 statements as “Fox’s false K-1” or “Fox’s false financial” statements. Fox further denies that he utilized any information other than those provided to him by Defendant Lewis in preparing K-1 statements to the extent that Paragraph 44 purports that Fox gathered or created data utilized in such statements. Accordingly, Fox denies the remainder and entirety of

Paragraph 44.

45. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 45, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

46. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 46, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it. Fox admits that he performed bookkeeping and tax related services for Lewis Oil Corp to the extent that Paragraph 46 purports the same.

47. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 47, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

48. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 48, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

49. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 49, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

50. Fox lacks sufficient knowledge or information to form a belief about the truth of

Paragraph 50, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

51. Fox denies the allegations of Paragraph 51 as phrased and specifically that Fox “employed improper accounting practices, keeping sizeable expenses off the books and mischaracterizing commission payments and payments to his entity, Consolidated Energy” and “Fox provided Integrality investors information about LOTS assets without a reasonable basis to support the accuracy of that information.” Fox admits that he kept the accounting books and records for Integrality. Fox denies the remainder of Paragraph 51.

52. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 52, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

53. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 53, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

54. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 54, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

55. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 55, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies

it.

56. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 56, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

57. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 57, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

58. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 58, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

59. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 59, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

60. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 60, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

61. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 61, as it relates to the actions, inactions, degree of knowledge, or state of mind of

persons other than himself, and information relating to other Defendants, and on that basis denies it.

62. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 62, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

63. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 63, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

64. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 64, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

65. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 65, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

66. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 66, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

67. Fox lacks sufficient knowledge or information to form a belief about the truth of

Paragraph 67, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

68. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 68, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

69. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 69, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

70. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 70, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

71. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 71, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

72. Fox denies the allegations of Paragraph 72 that “Fox misused and misappropriated investor funds.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 72, and on that basis denies it.

73. Fox denies the allegations of Paragraph 73 that Fox “re-route[ed] the funds to

Lewis for his personal use or to be comingled with various unrelated partnerships.” Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 73, and on that basis denies it.

74. Fox lacks sufficient knowledge or information to form a belief about the truth of Paragraph 74, and on that basis denies it.

75. Fox denies the allegations of Paragraph 75 as phrased.

76. Fox denies the allegations of Paragraph 76 as phrased and to the extent that such allegations reference Fox’s conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 76, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

77. Fox denies the allegations of Paragraph 77 as phrased and to the extent that such allegations reference Fox’s conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 77, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

78. Fox denies the allegations of Paragraph 78 as phrased and to the extent that such allegations reference Fox’s conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 78, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

79. Fox denies the allegations of Paragraph 79 as phrased.

80. Fox denies the allegations of Paragraph 80 as phrased.

81. Fox denies the allegations of Paragraph 81 as phrased and to the extent that such allegations reference Fox's conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 81, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

82. Fox denies the allegations of Paragraph 82 as phrased and to the extent that such allegations reference Fox's conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 82, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

V. CLAIMS FOR RELIEF

83. Paragraph 83 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-83 herein by reference.

84. Paragraph 84 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-84 herein by reference.

85. Paragraph 85 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-85 herein by reference.

86. Paragraph 86 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-86 herein by reference.

87. Paragraph 87 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-87 herein by reference.

88. Paragraph 88 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-88 herein by reference.

89. Paragraph 89 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-89 herein by reference.

90. Paragraph 90 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-90 herein by reference.

91. Fox denies the allegations of Paragraph 91 as phrased and to the extent that such allegations reference Fox's conduct. Fox lacks sufficient knowledge or information to form a belief about the truth of the remainder of Paragraph 91, as it relates to the actions, inactions, degree of knowledge, or state of mind of persons other than himself, and information relating to other Defendants, and on that basis denies it.

92. Paragraph 92 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-92 herein by reference.

93. Paragraph 93 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-93 herein by reference.

94. Paragraph 94 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-94 herein by reference.

95. Paragraph 95 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-95 herein by reference.

96. Paragraph 96 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-96 herein by reference.

97. Paragraph 97 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-97 herein by reference.

98. Paragraph 98 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-98 herein by reference.

99. Paragraph 99 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-99 herein by reference.

100. Paragraph 100 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-100 herein by reference.

101. Paragraph 101 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-101 herein by reference.

102. Paragraph 102 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-102 herein by reference.

103. Paragraph 103 does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-103 herein by reference.

VI. RELIEF REQUESTED

The entirety of the Commission's does not contain allegations which Fox is required to either admit or deny. Alternatively, Fox incorporates his responses to Paragraphs 1-103 herein by reference. Fox further denies that the Commission is entitled to any relief, in law and in equity, both general and specific against him.

I. DEFENDANT DAMON L. FOX'S AFFIRMATIVE DEFENSES

104. Fox asserts as a defense that the Commission's claims are barred as to Fox, in whole or in part, because the Complaint fails to state a claim upon which relief may be granted and fails to plead with particularity as required by Federal Rule of Civil Procedure 9(b).

105. Fox asserts as a defense that none of his conduct or statements contained any untrue statements of material fact or failed to state any material fact required to be stated therein or necessary to make the statements therein not misleading.

106. Fox asserts as a defense that any allegedly untrue statement of material fact,

omission of material fact, misleading statement, or other action allegedly made or taken by Fox was not material to the investment decision of a reasonable investor.

107. Fox asserts as a defense that claims are barred, in whole or in part, on the grounds that Fox acted at all times and in all respects in good faith, and did not know, and in the exercise of reasonable care could not have known or had reasonable grounds to believe, of the existence of the facts that allegedly give rise to liability. The Commission's claims fail in whole or in part because no benefit accrued to Fox due to the alleged fraudulent conduct.

108. Fox asserts as a defense that he acted reasonably in connection with all conduct alleged by the Commission.

109. Fox asserts as a defense that he had no duty to disclose information allegedly omitted, and that he had no duty to update information.

110. Fox asserts as a defense that he was entitled to, and did so rely on the statements, representations, advice, and opinions of professionals, including Defendant Lewis and counsel for Defendant Lewis and/or AmeraTex, Gary Holloway.

111. Additional facts may be revealed by future discovery or in the general course of litigation that support affirmative defenses presently available to, but unknown to Fox, Therefore Fox reserves the right to assert additional defenses in the event that discovery and investigation/litigation reveal that additional defenses would be appropriate.

II. PRAYER

FOR THE FOREGOING REASONS, Damon L. Fox prays (1) that the Complaint against Defendant Fox be dismissed in its entirety; (2) judgment be entered in favor of Fox; and (3) for cost of suit, including reasonable attorneys' fees where appropriate under law. Fox further seeks all such other and further relief to which it may show itself justly entitled, both in law

and in equity, both general and specific.

Respectfully submitted,

WHITE WIGGINS & BARNES, LLP

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**ATTORNEYS FOR DEFENDANT DAMON L.
FOX**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing document has been served *via ECF* on counsel of record on May 18, 2018:

/s/ Nnamdi M. Anozie
Nnamdi M. Anozie